BURKE COUNTY BOARD OF COMMISSIONERS

CALLED MEETING - JOINT MEETING WITH CITIES ON L. O. S. T.

February 15, 2022

The Burke County Board of Commissioners, along with the Mayors / City Clerks of the municipalities, met in a Joint Session on Tuesday, February 15, 2022, at 4:30 PM in the Burke County Administration Training Room to discuss the distribution formula for the Local Option Sales Tax. Commissioners in attendance were Terri Kelly, Lucious Abrams, Evans Martin, Tommy Nix, and Art Lively. Others in attendance were Roger Lane, Mayor of Sardis; Jenny Johnson Sardis City Clerk; Kim Reddick, Girard City Clerk; William Cox, Mayor of Girard; Rosemary Baughman, Mayor of Vidette; Valerie Kirkland, Waynesboro City Manager; and Loriann Chancey, Blythe City Clerk.

Manager Waldrop initiated by discussing the 2020 Census figures and pointed out the County has grown approximately 5%, most being in the unincorporated areas. Mr. Waldrop then gave an overview of the L. O. S. T.'s history and explained the distribution formulas that have been used since 1981 and stated there had been no change in the formula until 2012 when the City of Blythe was included in the formula, which was taken out of the County's percentage.

Mr. Waldrop went on to explained that according to State law, for a city to qualify for L. O. S. T., they must provide three of the following six services and collect another form of tax. The provided services are water, sewer, garbage collection, police, fire, and / or library. Mr. Waldrop stated it is their duty to figure out a formula that is fair to all municipalities and there are three options. Option 1 would be to keep the current formula "as is"; Option 2 would be to distribute the sales tax only to those eligible governments based on the law; or Option 3 would be strictly based on the 2020 Census population. Mr. Waldrop stressed the importance of coming to a consensus as the tax is an important revenue source, especially to the smaller municipalities.

The consensus of the panel was to stay with the current formula. Mr. Waldrop stated the process needs to be complete by April 15, 2022.

Mr. Waldrop advised the S. P. L. O. S. T. will be on the General Ballot in November and instructed the panel to begin thinking of projects to be included on the ballot. He requested projects be submitted no later than August 2022.

There being no further business, the meeting was adjourned at 4:54 PM.

Terri Lodge Kelly, Chairman	Lucious Abrams
Evans Martin	R. Tommy Nix
Q. U. "Art" Lively	Merv Waldrop, County Manager